

HELPFUL INFORMATION ON APPEARING BEFORE THE CITY OF CUDAHY BOARD OF REVIEW

The Board of Review system was established by the Wisconsin Statutes to give taxpayers a formalized method of appealing their property assessments.

This procedure, however, should be used only if you have first appealed to the City Assessor's Office after receiving your assessment notice. Sometimes, a telephone call and/or an informal discussion with the Assessor can take care of the problem. Most questions and complaints can be resolved at this level.

If you are still not satisfied with the above option, your next recourse is to apply for a formal hearing before the Board of Review. This Board consists of five citizens of the City of Cudahy appointed by the Mayor and approved by the Common Council. They sit in an open hearing, much like a judge or jury, and listen to the testimony, ask questions for clarification, and then make their decision. This process usually takes no more than 30 minutes depending on the judgment of the Board.

To appear before the Board, you must first fill out a "formal objection" form. The real estate form and the personal property forms are available at the City Clerk's Office (414-769-2204), or the secretary will mail you a copy if you cannot come to their office.

Here are some important items to remember:

1. The form must be completely filled out to the best of your knowledge, especially question #8, which asks, "In your opinion, what was the fair market value of the property as of January" (for the year in question). A court opinion* on record states that a taxpayer who desires to proceed with an objection in good faith, must be prepared to take a position, that is, give an answer as to what the fair market value is. The majority of the court held that the taxpayer had not properly filled out the objection form and therefore had no right to a hearing at the Board of Review.
2. Keep in mind the time limitations. You must apply for a hearing before the Board adjourns. The date that the Board meets is printed on your assessment notice, which was mailed to you. Sometimes the Board is in session only one day depending on the number of hearings requested. It is important that you file your application before the Board adjourns. Return your completed objection form to:

City Clerk's Office
5050 S. Lake Drive
Cudahy, WI 53110

Late application forms cause disappointment and frustration to the appellant, so be sure to file on time.

3. If you have an appointment for a hearing, you should be prepared to testify (give reasons) why you have a justifiable complaint. For example:

- a. Provide evidence of recent sales of similar properties or comparable properties.
- b. Bring any pictures or photos to substantiate your complaint.
- c. If you had your property appraised, your appraiser must be with you to present the appraisal or available for cross-examination.
- d. If you have an attorney to represent you, be sure to give him/her all the information you can to present your testimony.

4. All the Board of Review hearings are open to the public and the entire procedure is taped on a recording machine. Please speak loud and clear.

5. You and your agent, or whoever is going to testify for you, will take an oath given by the Clerk of the Board who will ask you to raise your right hand. The Assessor and/or his/her representative(s) will also be given the same oath at the same time.

6. The appellant (you or your agent) testifies first. Remember the statutes say that the Assessor's assessments are correct unless proven otherwise by testimony at this hearing. At anytime during or after you have given your testimony, the Board members may ask you questions regarding your testimony. Try to make your answers as clear and concise as possible.

7. The representatives from the Assessor's Office will be called upon next for their testimony. They too can be questioned by any member of the Board.

8. Next, the Chairman usually asks if there is any more testimony to be given. If none, and if no other property owners are waiting to testify, then the Chairman of the Board will ask for a motion and a vote will be taken. You will then have an answer as to whether you have proven, on the testimony presented, if your assessment should be adjusted. Notification of the Board's decision will be mailed to you at the close of the day.

9. If no change to your assessment is forthcoming, the Board will advise you if further appeal procedures provided by law.

* State ex rel. Reiss vs. Board of Review 29 Wisc. 2nd 246 (1965)

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